



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 5th June, 2017

No.FTX.29/2003/319- The following draft of certain rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, which the Governor of Assam proposes to make in exercise of the powers conferred by sub-section (1) of Section 106 of the Assam Value Added Tax Act, 2003 (Assam Act No.VIII of 2005), is hereby published for information of persons likely to be affected thereby and notice is hereby given that the draft rules will be taken into consideration after the expiry of a period of thirty days from the date of their publication in the Official Gazette.

The Governor of Assam will consider any objection and suggestion, which may be received by the undersigned in respect of the draft rules before the date so specified.

THE ASSAM VALUE ADDED TAX (AMENDMENT) RULES, 2017

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| Short title and commencement. | 1. (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2017.

(2) The shall come into force on the date of their publication in the Official Gazette. |
| Amendment of rule 8. | 2. In the principal Rules, in rule 8, in sub-rule (1), -

(i) in clause (xii), the word "and" appearing after the punctuation mark ";" shall be omitted ;

(ii) in clause (xiii), the punctuation mark "." Appearing at the end shall be substituted by the punctuation mark ";" and thereafter the word "and" shall be inserted;

(iii) after clause (xiii), a new clause (xiv), shall be inserted, namely :-
"(xiv) Hindustan Oil Exploration Company Limited." |

V. B. PYARELAL,

Additional Chief Secretary to the Government of Assam,
Finance Department.